



ACCOUNT NUMBER	LISTING NUMBER	PARCEL NUMBER	TAX DISTRICT

A.

B. PERSONAL DATA

Name 1 _____
Employer _____
Home Phone _____ Email _____
Name 2 _____
Employer _____
Home Phone _____ Email _____

IMPORTANT - THIS FORM MUST BE SIGNED AND RETURNED.
Please make sure we have your correct mailing information

C. DO NOT LIST LICENSED VEHICLES: Please list below all manufactured homes, boats, motors, jet skis, aircraft and all un-licensed (un-tagged) automobiles, trucks, trailers, campers, and motorcycles. Shown below is personal property (excluding tagged vehicles) that was listed last year. Please review this information for accuracy. Mark through any personal property not owned January 1st and indicate if sold, traded or given away, etc. If additional space is needed, please attach a separate sheet of paper to this form.

YEAR	MAKE	MODEL/STYLE	VEHICLE IDENTIFICATION NUMBER (VIN)	SIZE WIDTH/LENGTH	PURCHASE COST	PURCHASE YEAR
DUE BY						
FEBRUARY 2ND						

MANUFACTURED HOME STREET ADDRESS:	PARK NAME	LOT #
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D. NEW LISTING REQUIREMENT – ANIMAL LISTING

Durham County Animal Ordinance requires that all owners of dogs and/or cats must list with the Durham County Tax Administrator. Please indicate the following:

Number of Dogs that are altered (spayed or neutered) _____ Number of Dogs un-altered _____
Number of Cats that are altered (spayed or neutered) _____ Number of cats un-altered _____

REQUIREMENTS FOR KENNEL LICENSE: The Animal Ordinance requires any person who owns, maintains, possesses or controls **five (5)** or more animals of the same species that have been spayed or neutered to apply for a license with the Durham County Tax Administrator. Please mark the appropriate box(es) that applies. We will mail you an application based on the below selection.

General Kennel _____	# Dogs/Cats Altered _____	# of Dogs/Cats Un-Altered _____
Show/Breeder Kennel _____	# Dogs/Cats Altered _____	# of Dogs/Cats Un-Altered _____
Individual Hunter Kennel _____	# Dogs/Cats Altered _____	# of Dogs/Cats Un-Altered _____
Hunting Club Kennel _____	# Dogs/Cats Altered _____	# of Dogs/Cats Un-Altered _____

EXEMPTION FOR ANIMAL TAX:
The following persons or organizations shall be exempt from the licensing fees; the owner of such may apply at the time of the listing for an exemption by making application to the Durham County Tax Administrator.

- Any person owning, possessing or utilizing an animal primarily for the purpose of serving the public or that has been certified to assist handicapped individuals, upon showing proof that the animal has been certified by a duly authorized agency as a service animal. This shall include retired service animals upon proof of service record.
- An owner 65 years of age or older upon showing proof that his/her animal, for which the owner is seeking an exemption, has been spayed or neutered.
- Research institutions owning dogs and/or cats solely for research purposes

The Tax Administrator may grant the requested exemption upon showing proof of one or more of the conditions described above. But in **no** event shall an exemption be granted for a dog that has been declared dangerous or potentially dangerous pursuant to Section 4-191.

Yes, _____ I would like to make application for an animal tax exemption.

AFFIRMATION
UNDER PENALTIES PRESCRIBED BY LAW, I HEREBY AFFIRM THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF THIS LISTING, INCLUDING ANY ACCOMPANYING STATEMENTS, SCHEDULES, AND OTHER INFORMATION, IS TRUE AND COMPLETE.

SIGNATURE/DATE _____	TELEPHONE # _____
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E. NEW: PROPERTY TAX RELIEF ON PERMANENT RESIDENCE

Statutory changes have affected the exemption/exclusions that citizens may be eligible for. **Please read carefully** the following as these Statutory changes provide reductions in your real property value if you are eligible.

What is available for our citizens?

1. ELDERLY OR DISABLED EXCLUSION (G.S 105-277.1) This program excludes the greater of the first \$25,000 or 50% of the appraised value of the permanent residence of a qualifying owner. A qualifying owner must either be at least 65 years of age or be totally and permanently disabled. The owner cannot have a gross income for the previous year that exceeds **\$25,600**.
2. DISABLED VETERAN EXCLUSION (G.S. 105-277.1C) This program excludes up to the first \$45,000 of the appraised value of the permanent residence of an honorably discharged veteran who has a total and permanent disability that is service-connected **or** who receives benefits for specially adapted housing under 38 U.S.C. 2101. There is no age or income limitation for this program. This benefit is also available to the unmarried surviving spouse of an honorably discharged veteran.
3. CIRCUIT BREAKER TAX DEFERMENT PROGRAM (G.S. 105-277.1B) Under this program, taxes for each year are limited to a percentage of the qualifying owner’s income. A qualifying owner must meet the following requirements: (1) Must be 65 years of age or totally and permanently disabled (2) Must have owned and occupied property as the owner’s permanent legal residence for 5 years (3) Must be a North Carolina resident (4) Must have income that does not exceed **\$38,400**. If income is **\$25,600** or less, taxes on the permanent residence are limited to 4% of income. If income is between **\$25,601** and **\$38,400**, taxes on the permanent residence are limited to 5% of income. If income is over **\$38,400**, owner does not qualify for the Circuit Breaker Tax Deferral Program. Taxes over the tax limitations are deferred taxes. Deferred taxes are a lien on the property. Interest accrues on deferred taxes as if they had been payable on the dates on which they would have originally become due.

HOW DO YOU APPLY FOR THE EXEMPTIONS/EXCLUSIONS LISTED ABOVE

- Citizens who have previously applied for the elderly/disabled exclusion and have been granted this exclusion, and continue to meet the income of \$25,600 are not required to make application for 2009. However, if you wish to apply for the Circuit Breaker Exclusion please check the appropriate box below.
- If you are a citizen who would like to make application for any of the exemption/exclusions listed above please check the appropriate box below.

I have read the above exemption/exclusion options and I understand the deadline for submitting my exemption/exclusion application to the Tax Administrator is June 1, 2009.

I wish to receive the 2009 exemption/exclusion application. YES_____ NO _____.

F.	PARCEL ID NUMBER	ACRES	PROPERTY LOCATION	ASSESSED VALUE
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REAL ESTATE IMPROVEMENT: If you have made changes to your real property during 2008, indicate type and percent of completion as of January 1, 2009.

Built new house/structure	Cost \$_____	% Complete_____	Address: _____
Additions/remodeling	Cost \$_____	% Complete_____	Description: _____
Demolition/removal	Cost \$_____	% Complete_____	Description: _____

G. RENTAL RESIDENTIAL PERSONAL PROPERTY USED IN CONNECTION WITH RENTAL REAL ESTATE.

Do you provide any of the following to the tenant: stove, refrigerator, window air conditioners, washer/dryer, dishwasher, or furniture?
YES_____ NO_____

If yes and you have listed the property with the Tax Office; please indicate on this form the account number _____ or if you have not listed this property you may call our office at (919) 560-0300 for a Business Personal Property Listing Form.

H. FARM EQUIPMENT:

If you own any farm equipment (to produce income) you must list your farm equipment on a personal property listing form. Please call (919) 560-0300 or visit our website to obtain a Business Personal Property Listing Form.

I. PRESENT-USE VALUE:

Your real property may qualify for present use value deferment under forestland, agriculture or horticulture classification. **YOU MUST MEET MINIMUM ACREAGE, USAGE, AND INCOME REQUIREMENTS TO QUALIFY.** Please call (919) 560-0300 or visit our website for an application.

J. APPEAL PROCEDURES:

If you would like to appeal the value of your real property, you must contact the Tax Administrator’s Office at (919) 560-0300 to request an official appeal form. Please return your form by April 6, 2009.

K. CONTACT INFO:

REMINDER:

Mail this completed form to Durham County Tax Administration. PMB# 243, 3604 Witherspoon Blvd., Ste. 111, Durham, NC 27707

or

Hand deliver to the Durham County Tax Administration located at 200 E. Main Street, 1st Floor, Durham, NC

Website: tax.durhamcountync.gov

PRIOR TO FEBRUARY 2:

Listings submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service.

If you have any questions, please call our office at (919) 560-0300.